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Report of the State Board of Directors of the South Carolina Dispensary :: ::

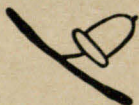
FOR THE FISCAL YEAR
NINETEEN SIX



COLUMBIA, S. C.
GONZALES AND BRYAN, STATE PRINTERS
1907

Report of *the* State Board
of Directors of *the* South
Carolina Dispensary :: ::

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COLUMBIA, S. C.
GONZALES AND BRYAN, STATE PRINTERS
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REPORT.

Columbia, S. C., January 9, 1907.

To his Excellency, D. C. Heyward, Governor of South Carolina,
Columbia, S. C.:

We have the honor to submit to you for your information, and also for the General Assembly, this our Report of the business done by the Dispensary during the fiscal year closing November 30th, 1906.

The attached statements will show that the total cost of liquors, wines, beer, etc., purchased during the year amounts to \$2,167,656.69, and that total sales amounts to \$2,585,137.16. The total amount of supplies bought, \$23,671.80.

The net earnings for account of the School fund for the fiscal year, which have been placed to its credit, amounts to \$23,883.14, the small amount of profit placed to the credit of the School fund this year is accounted for by the fact that invoices amounting to \$141,767.30 were taken in stock in the fiscal year closing November 30th, 1905, and not charged on the books until the following year, by reason of which our net profits was reduced just this amount, or, in other words, we would have made a net profit of \$165,650.44. (Under our present system this cannot possibly occur.)

The net profits that have accrued to and been equally divided between the Towns and Counties amounts to \$552,092.80, making the total earnings for the year for the School fund, Counties and Towns, \$575,975.94.

We have paid into the State Treasury since December 1st, 1905 (the beginning of our fiscal year), on account of the School fund, the amount of \$150,000.00, leaving a balance due the School fund, \$63,409.94, which we to-day have paid in full, making our payments on account of School fund for the year 1906, \$213,409.94.

On December 1st, 1905, we found the Dispensary owing the School fund \$189,526.80.

On assuming duties of our office we found about \$200,000.00 worth of high priced barrel goods largely in excess of the amount needed by the Dispensary. We employed J. E. McDonald, Esq., to look into the matter of these purchases and see if we were liable for the payment of these goods. In nearly every instance we found that the houses who had shipped these goods to the Dispensary were willing

to take them back, they paying the freight on the returned goods. Acting on the advice of Attorney McDonald, we returned \$110,249.74 of the above goods, and have used a considerable part of the balance. (We include in this report Mr. McDonald's report in full, and we respectfully ask that he be paid liberally for his services.)

We are now installing a rectifying and blending plant, which will practically do away with the handling of case goods, and which will yield the State a larger profit, and give more employment to home people, and give better satisfaction generally.

We are very much gratified to state that the business of the Dispensary has been conducted with harmony in all the departments. We wish, however, to call your attention to the fact that \$400,000.00 is an insufficient amount to conduct the business of the Dispensary.

We beg to call your attention to the very limited time allowed the expert Accountants in which to check the books of the Dispensary, which is thirty days, and suggest that the time be increased to forty days, with a compensation of five dollars per day. This will insure ample time in which to do the work, and will secure the very best talent.

In conclusion, we most respectfully refer you to the report of the Legislative Committee, and the Expert Accountants appointed by the Governor as to the Dispensary management.

All of which is respectfully submitted.

J. M. RAWLINSON, Chairman,
JOS. B. WYLIE,
JOHN BLACK,

State Board of Directors.

M. H. MOBLEY, Clerk

STATEMENT OF ASSETS AND LIABILITIES FOR THE
FOR FISCAL YEAR ENDING NOVEMBER 30TH, 1906.

ASSETS.

Cash in State Treasury.....	\$43,768 11
Team and Wagon	64 00
Supplies (inventory Nov. 30, 1906).....	58,997 30
Machinery and Office Fixtures	6,491 06
Real Estate	57,262 19
Merchandise in hands of Dispensers Nov. 30, 1906...	348,125 74
Merchandise (inventory of Stock Nov. 30, 1906).....	497,823 51
Suspended Accounts in process of adjustment.....	10,464 41
Personal Accounts due State for Alcohol, Tax ad- vanced on Bonded Spirits, etc.....	11,892 99
Accounts due State for enforcement of Dispensary Law in Dry Counties	20,484 20
Total Assets	<hr/> \$1,055,373 51

LIABILITIES.

Capital Stock allowed by Legislature belonging to School Fund	\$400,000 00
Due School Fund, profits	63,409 94
Personal Accounts due by State for Whiskies, etc....	591,963 57
Total Liabilities	<hr/> \$1,055,373 51

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR
FISCAL YEAR ENDING NOV. 30, 1906.

PROFITS.

Gross Profits on Merchandise sold during year.....	\$462,387 60
Contraband Seizures	9,538 18
State's share of Profits on Beer sold by the Germania Brewing Co..	892 20
Rent from Cottages	221 58
Discount Account	4,182 37
Total	<hr/> \$477,221 93

LOSSES.

For Supplies used, namely: Bottles, Corks, Labels, Wire, Tin-foil, Lead, Seals, Boxes, Nails, Sealing Wax, etc.	\$207,322 96
Constabulary ..	51,355 45
Expense Account: For salaries, expenses of Inspectors, per diem and mileage of members of State Board of Directors and Legislative Committee, office sup- plies, lights, telegrams, postage, stock feed, ice, printing, telephone rent, etc.	53,106 38
Freight and Express Charges	67,833 72
Breakage and Leakage	690 78
Labor (Pay Roll) ..	45,743 55
Insurance Premiums	11,657 13
Amount advanced to Special Investigating Committee.	12,500 00
Unsalable Wine, etc., destroyed in sub-dispensaries...	62 12
Robbery at Childres Dispensary (Greenville)	20 80
Robbery at Tate Dispensary (Eutawville)	113 05
Loss by Fire Fort Motte Dispensary	469 83
Loss by Fire Springfield Dispensary	1,014 58
Loss by Fire St. Matthews Dispensary	1,448 44
Net Profits passed to credit of School Fund for the year... ..	23,883 14
Total ..	\$477,221 93

Cash Statement for Fiscal Year Ending November 30, 1906.

RECEIPTS.

Balance in State Treasury November 30, 1905	\$44,860 93
December, 1905, receipts	326,001 44
January, 1906, receipts	281,414 28
February, 1906, receipts	192,759 88
March, 1906, receipts	206,455 57
April, 1906, receipts	175,864 65
May, 1906, receipts	206,769 68
June, 1906, receipts	160,084 95
July, 1906, receipts	190,975 75
August, 1906, receipts	182,587 42
September, 1906, receipts	174,349 28

October, 1906, receipts	253,555 87
November, 1906, receipts	225,853 64
Total	<u>\$2,621,533 34</u>

DISBURSEMENTS.

December, 1905, disbursements.....	\$307,437 38
January, 1906, disbursements	232,524 52
February, 1906, disbursements.....	110,652 33
March, 1906, disbursements.....	109,668 15
April, 1906, disbursements.....	118,050 23
May, 1906, disbursements.....	237,274 19
June, 1906, disbursements.....	143,842 84
July, 1906, disbursements.....	421,102 09
August, 1906, disbursements.....	242,584 87
September, 1906, disbursements.....	199,625 97
October, 1906, disbursements	252,767 32
November, 1906, disbursements.....	202,235 34
Balance in State Treasury Nov. 30, 1906.....	43,768 11
Total	<u>\$2,621,533 34</u>

Purchases for Fiscal Year Ending November 30, 1906.

	Whiskies, wines, beer, alcohol, etc.	Bottles, corks, labels, wire, tin-foil, lead, seals, boxes, nails, sealing wax, etc.
December, 1905	\$417,485 49	\$37,506 66
January, 1906	232,940 03	29,421 18
February, 1906	65,176 19	42,124 51
March, 1906	132,046 14	13,797 10
April, 1906	220,438 18	15,328 45
May, 1906	236,976 87	10,823 15
June, 1906	80,552 58	5,990 97
July, 1906	137,495 04	10,386 12
August, 1906	137,769 37	11,286 35
September, 1906	163,202 46	15,732 97
October, 1906	197,861 35	25,579 20
November, 1906	145,712 99	18,755 14
Total ..	<u>\$2,167,656 69</u>	<u>\$236,731 80</u>

Sales for Fiscal Year Ending November 30, 1906.

December, 1905	\$325,317 93
January, 1906	213,037 44
February, 1906	190,840 12
March, 1906	172,084 95
April, 1906	191,507 37
May, 1906	226,133 36
June, 1906	177,814 69
July, 1906	166,695 96
August, 1906	178,029 01
September, 1906	230,422 98
October, 1906	249,942 62
November, 1906	245,454 09
Total	\$2,567,280 52

M. H. MOBLEY, Clerk.

**GROSS SALES AND NET PROFITS OF COUNTY DISPENSARIES FOR FISCAL YEAR
ENDING NOVEMBER 30, 1906.**

No.	Dispensary.	No. Folio.	Dispenser.	County.	Gross Sales.	Net Profits.
1	Abbeville	1	Jones	Abbeville	\$93,428 12	\$18,932 14
2	Adams Run	2	Glover	Colleton	13,355 70	1,612 91
3	Aiken	3	Overstreet	Aiken	69,751 81	12,902 88
4	Allendale	4	Raysor	Barnwell	31,599 45	6,056 45
5	Bamberg	6	Price, E. L.	Bamberg	38,324 07	7,196 79
6	Barnwell	7	Pate, M. J.	Barnwell	37,970 60	7,180 53
7	Beaufort	8	Paul, Chas. L.	Beaufort	30,553 10	4,625 75
8	Bishopville	9	Pate, H. H.	Lee	80,581 60	15,554 25
9	Blackville	10	Baxley, J. V.	Barnwell	27,643 15	5,591 56
10	Bluffton	11	Walker, J. B.	Beaufort	7,212 68	1,094 74
11	Brunson	12	Pope, R. L.	Hampton	13,763 32	2,550 77
12	Bethune	13	Jones, R. L.	Kershaw	29,244 25	3,279 00
13	Branchville	14	Edwards, T. O.	Orangeburg	25,000 00	4,864 73
14	Camden	15	Watkins, H. L.	Kershaw	89,244 25	17,072 32
15	Cheraw	17	McManus, S. T. A.	Chesterfield	76,342 50	13,606 35
16	Chester	18	Samuel, Lewis	Chester	111,797 87	20,345 58
17	Charleston	19	Cade, C. F.	Charleston	24,248 37	2,244 12
18	Charleston	20	T. M. O'Brien	Charleston	29,961 24	3,112 39
19	Charleston	21	Mahlstedt, L. D.	Charleston	23,122 20	1,854 01
20	Charleston	22	O'Meara, C.	Charleston	29,621 15	3,598 27
21	Charleston	23	Henebry, P. J.	Charleston	23,776 81	2,321 46
22	Charleston	24	Tiencken, J. A.	Charleston	15,056 30	819 41
23	Charleston	25	Opdebeek, F.	Charleston	24,569 25	1,985 96
24	Charleston	26	O'Brien, J. C.	Charleston	27,969 40	2,942 68
25	Charleston	27	Frain, J. J.	Charleston	24,835 90	2,563 90
26	Charleston	28	Roche, J. P.	Charleston	22,776 00	1,984 55
27	Columbia	29	Gaston, W. H.	Richland	71,960 65	10,804 71
28	Columbia	31	Beckley, S. J.	Richland	76,912 32	13,112 20
29	Columbia	30	Swygert, W. P.	Richland	82,833 00	13,672 88
30	Columbia	32	Cooper, S. P.	Richland	60,531 60	9,436 36
31	Columbia	33	Wolfe, W. H.	Richland	73,924 16	12,551 43
32	Columbia	35	Thomas, J. E.	Richland	16,367 52	1,287 77
33	Denmark	110				
34	Erhardt	35	Faust, W. H.	Bamberg	20,023 03	3,690 94
35	Elloree	38	Kinard, G. L.	Bamberg	11,963 55	2,065 56
36	Eutawville	39	Weeks, J. M.	Orangeburg	24,962 95	5,375 76
37	Fairfax	40	Tate, W. S. B.	Berkeley	21,298 90	3,199 28
38	Florence	41	Bishop, C. M.	Barnwell	16,049 43	2,639 95
39	Fort Motte	42	Gregg, W. E. D.	Florence	109,047 40	22,078 64
40	Georgetown	43	Crosswell, J. M.	Orangeburg	15,867 20	2,234 04
41	Hampton	44	Brightman, F. W.	Georgetown	125,679 98	25,715 24
42	Holly Hill	48	Bowers, T. A.	Hampton	17,535 04	3,028 73
43	Hardeeville	49	Martin, J. H.	Berkeley	12,074 97	2,329 97
44	Jacksonboro	50	Crosby, H. D.	Beaufort	5,333 31	509 23
45	Johns Island	51	Butler, C. W.	Colleton	13,869 05	2,123 46
46	Kingstree	52	Linehouse, J. F.	Charleston	12,698 89	1,144 11
47	Laurens	54	Coward, J. W.	Williamsburg	40,313 40	8,107 23
48	Lexington	56	Austin, J. A.	Laurens	97,340 85	16,480 34
49	Livingston	57	Caughman, J. S.	Lexington	18,402 75	2,909 58
50	Luray	58	Pou, T. J., Jr.	Orangeburg	16,655 10	3,083 18
51	Lewiedale	59	DeLoach, J. D.	Hampton	12,636 93	2,433 02
52	Lodge	60	Hammond, D. E.	Lexington	7,553 85	874 47
53	Lake City	61	Folk, F. B.	Colleton	7,579 60	1,117 12
54	Manning	63	Rodgers, M. M.	Williamsburg	32,517 22	6,246 38
55	Marysville	64	Chewning, C. C.	Clarendon	66,675 55	11,989 07
56	Midway	66	Bass, F. J.	Sumter	14,842 80	2,405 81
57	Moncks Corner	67	Hutto, Eugene	Bamberg	3,554 40	188 36
58	Mt. Pleasant	68	Rigby, J. G.	Berkeley	16,080 21	2,836 68
59	Olar	69	Torck, B. F.	Charleston	18,640 95	2,236 64
60	Orangeburg	72	Bessinger, G. J.	Bamberg	13,456 48	2,291 49
61	Port Royal	73	Zeigler, E. A.	Orangeburg	93,283 66	20,123 01
62	Peaks	76	Campbell, W. E.	Beaufort	6,150 15	608 95
63	Rantowles	78	Mayer, J. A.	Lexington	10,075 15	1,284 70
64	Ridgeland	79	Searson, W. B.	Colleton	18,636 65	2,709 73
65	Ridgeway	80	Berg, J. S.	Beaufort	10,013 44	1,553 41
66	Ridgeville	81	Lewis, R. B.	Fairfield	21,373 28	3,052 11
67	Springfield	82	Smook, J. M.	Dorchester	8,047 00	1,117 88
68	St. George	87	Brodie, J. A.	Orangeburg	15,801 37	2,890 20
69	St. Matthews	88	Carr, J. T.	Dorchester	23,906 57	4,579 05
70	St. Stephens	89	Taylor, R. E.	Orangeburg	38,652 76	7,497 71
71	Sally	90	Parris, G. T.	Berkeley	13,387 10	1,980 12
		91	Sawyer, T. W.	Aiken	8,886 55	1,662 39

**GROSS SALES AND NET PROFITS OF COUNTY DISPENSARIES FOR FISCAL YEAR
ENDING NOVEMBER 30, 1906.**

No.	Dispensary.	No. Folio.	Dispenser.	County.	Gross Sales.	Net Profits.
72	Summerville	92	Limehouse, O. B..	Dorchester	31,676 50	4,869 49
73	Sumter	94	Windham, E. T...	Sumter	137,232 55	28,538 95
74	Sycamore	95	Williams, L. S...	Barnwell	5,247 60	585 87
75	Scranton	96	Parker, P. A....	Williamsburg	11,329 84	1,549 03
76	Sullivan's Island..	97	Truesdale, S. P...	Charleston	5,268 45	379 91
77	Timmons ville	98	Baker, S. C.....	Florence	55,802 13	11,048 20
78	Varnville	101	Rice, R. A.....	Hampton	10,168 45	1,772 74
79	Wagener	102	Gantt, J. Ray...	Aiken	14,070 00	2,273 33
80	Walterboro	104	Hill, J. W.....	Colleton	28,633 16	5,793 17
81	Williston	105	Rountree, A. M...	Barnwell	17,250 80	3,049 87
82	Winnsboro	106	Macfie, James ...	Fairfield	43,714 16	6,588 92
83	Yemassee	107	Pinckney, W. N...	Beaufort	19,928 90	3,214 89
84	Anderson	5	Jones, W. B.....	Anderson	26,973 20	5,322 12
85	Edgefield	31	Winn, C. E.....	Edgefield	7,151 63	1,314 44
86	Greenville	45	Childress	Greenville	12,198 05	1,891 53
87	Greenville	47	Batson	Greenville	16,706 02	2,355 24
88	Saluda	93		Saluda	4,839 98	760 55
89	Pendleton	74		Anderson	4,936 73	819 38
90	Spartanburg	86	McGorty	Spartanburg	7,377 65	835 13
91	Spartanburg	85	Hannon	Spartanburg	15,176 00	2,214 66
92	Spartanburg	84	Ferguson	Spartanburg	7,323 30	1,595 11
				Total	\$2,917,385 90	\$502,704 97

NET PROFITS OF BEER DISPENSARIES FOR FISCAL YEAR ENDING
NOVEMBER 30, 1906.

No.	Dispensary.	No. Folio.	Dispenser.	County.	Net Profits.
1	Aiken	150	Courtney, R. L.	Aiken	\$633 20
2	Aiken	151	Kennedy, J. H.	Aiken	528 09
3	Beaufort	153	Chas. Cohen	Beaufort	305 60
4	Camden	154	Hilton	Kershaw	556 60
5	Charleston	155	J. S. Farnum	Charleston	17,145 78
6	Charleston	156	Graham, Robt.	Charleston	7,321 20
7	Columbia	158	J. B. Letton	Columbia	5,101 50
8	Columbia	159	H. E. Watts	Columbia	5,824 66
9	Columbia	160	D. H. Goble	Columbia	765 52
10	Columbia	162	Sweeney, S. L.	Columbia	347 60
11	Columbia	163	Cartledge, J. C.	Columbia	307 56
12	Columbia	164	Gladden, J. C.	Columbia	249 60
13	Columbia	165	Mancke, J. H.	Columbia	1,189 28
14	Columbia	166	R. F. Corbett	Columbia	137 65
15	Columbia	188	Williamson, W. H.	Columbia	106 60
16	Columbia	190	Hayes, P. P.	Columbia	183 18
17	Fort Fremont ..	170	Corey, W. H. T.	Beaufort	411 00
18	Georgetown	171	Crowley, D. J.	Georgetown ..	3,626 89
19	Laurens	176	Shayer, A.	Laurens	1,103 11
20	Orangeburg	178	Murphy, J. C.	Orangeburg ..	1,063 80
21	Port Royal	180	Attaway, J. K.	Beaufort	100 50
22	Sumter	185	Blanding, J. D.	Sumter	1,710 70
23	Sullivan's Island.	191	McInemy, Jno.	Charleston ..	64 68
	Spartanburg	183	Riebling	Spartanburg ..	61 10
	Spartanburg	184	Morris, J. H.	Spartanburg ..	92 71
	Spartanburg	181	Huseman, J. W.	Spartanburg ..	129 48
	Greenville	175	Holcombe, J. E.	Greenville	39 00
	Greenville	174	Jones, J. B.	Greenville	70 20
	Edgefield	169	Scurry	Edgefield	41 75
	Anderson	152	Earle	Anderson	109 20
				Total	\$49,327 83

NET PROFITS PAID COUNTIES AND TOWNS FOR FISCAL YEAR (BY COUNTIES) FROM DECEMBER 1, 1905, TO DECEMBER 30, 1906.

Abbeville	\$18,932	14
Aiken	17,999	89
Anderson	6,250	70
Bamberg	15,433	14
Barnwell ..	25,104	23
Beaufort	12,424	07
Berkeley ..	10,346	05
Charleston	51,659	07
Chester	20,345	58
Chesterfield	13,606	35
Clarendon	11,989	07
Colleton ..	13,356	39
Dorchester ..	10,566	42
Edgefield ..	1,356	19
Fairfield	9,641	03
Florence	34,026	84
Georgetown	29,342	04
Greenville	4,355	97
Hampton	9,785	26
Kershaw	20,907	92
Laurens	17,583	45
Lee	15,554	25
Lexington	5,068	75
Orangeburg	47,132	43
Richland	75,078	55
Saluda	760	55
Sumter	32,655	46
Spartanburg	4,928	19
Williamsburg	15,902	64
<hr/>		
Total	\$552,092	80
Net Profits Whiskey	\$502,764	97
Net Profits Beer	49,327	83
<hr/>		
Total	\$552,092	80

L. L. BULTMAN, Bookkeeper.

REPORT.

To the Honorable the Board of Directors of the State Dispensary.

Gentlemen: Pursuant to the Resolutions hereinafter set forth, I respectfully beg leave to submit the following report:

At a meeting of your Board, held on the 6th day of March, 1906, the following Resolution was adopted:

"Resolved, That there appearing that there has been a very large stock of goods shipped to the State Dispensary to the amount of several hundred thousand dollars of high priced goods, there being no sufficient storage room for same, thus exposing a large amount of such goods to the weather, goods that there is very little sale for, and that would probably take years to dispose of at the price; and it appearing that there is no legal record of the purchase, or that same was not ordered shipped in accordance with the law, the Clerk is hereby instructed to notify the members of the old Board, Messrs. Evans, Boykin and Towill, that we in entering upon the duties of such office do protest against the locking up in said high priced goods so much money of the State; and that it is our intention to employ the best legal talent available to look into the legality of the purchasing and ordering of such goods, and in the event that they were not purchased by the entire Board and ordered in as the law requires, and that we are so advised by our attorney, that the shippers of these goods be notified that their goods are here subject to their orders, and the same must be removed at once, it being the intention of the present Board not to assume the responsibility of this business in such shape without entering our protest; and the Clerk is instructed to publish the amount of goods, item by item, the quality and price of each, and total amount of each brand, so that the people of the State can and will see the condition of the affairs at the State Dispensary on the first of March, 1906."

Thereafter, on the 28th day of March, 1906, the Board adopted the following Resolutions:

"Resolved (1.) That in pursuance of the Resolution of the State Board of Directors, adopted on the 6th day of March, 1906, J. E. McDonald, Esq., of Winnsboro, S. C., be, and he hereby is, retained as the attorney of the State Board of Directors, for the purpose of ascertaining and advising the Board whether or not the alleged purchases of liquors referred to in said Resolution were legally made,

whether or not such alleged purchases constitute valid liabilities against said Board.

"*Resolved* (2.) That an adjourned meeting of the State Board of Directors be held at the office of the Board, Columbia, S. C., on Tuesday, the 17th day of April, 1906, for the purpose of affording a hearing to all parties in interest who may come to attend such meeting."

In pursuance of the power and authority conferred upon me by the Resolution of March 28, 1906, I proceeded to investigate the facts relating to the alleged sales of liquors referred to in your Resolution of March the 6th, 1906. There being very little accessible data in the records of the State Dispensary, upon which I could base an opinion, I wrote to the following persons, firms or corporations in reference to the liquors shipped by them to the State Dispensary, Columbia, S. C., being the liquors covered by the aforesaid Resolution, to wit:

Anchor Distilling Co., Cincinnati, Ohio.
 S. Grabfelder & Co., Louisville, Ky.
 Bernheim Distilling Co., Louisville, Ky.
 W. W. Johnson & Co., Cincinnati, Ohio.
 Rosskam, Gertsley & Co., Philadelphia, Pa.
 H. & H. W. Catherwood, Philadelphia, Pa.
 New York & Ky. Co., New York, N. Y.
 Cook & Bernheimer, New York, N. Y.
 H. Rosenthal & Son, Cincinnati, Ohio.
 Fleishman & Co., Cincinnati, Ohio.
 I. Trager & Co., Cincinnati, Ohio.
 Ullman & Co., Cincinnati, Ohio.
 Gallagher & Burton, Philadelphia, Pa.
 Bluthenthal & Bickart, Atlanta, Ga.
 Commonwealth Distilling Co., Louisville, Ky.
 Big Springs Distilling Co., Savannah, Ga.
 Eagle Rock Distilling Co., Baltimore, Md.

In writing to said persons, firms or corporations, I notified them, in substance, that I had been retained by your Board for the purpose of ascertaining and advising you with reference to the legality of the alleged sale of liquors by them, respectively, to the State Dispensary, specifying in my letter the kind and price of the liquor and date of invoice and shipment thereof. I also notified them that I was unable to obtain sufficient data and information among the records of the State Dispensary, showing that they had valid contracts of sale with the former Board of Directors, or that they were authorized to make

the said shipments of liquor. I, therefore, requested them to furnish me with such information as might be in their possession relating to the alleged sales and shipments, so that I might be enabled to advise you in reference thereto, assuring each of said persons, firms or corporations that your Board simply desired to act within the law, and to do justice to all parties concerned. I further notified them that, unless they held valid contracts of sale, it would become my duty to advise you to reject the said shipments of liquor, and that, until the question of the legality of the alleged sales of such liquor could be finally determined, the said liquors were subject to their orders at the State Dispensary, Columbia, S. C.

As you are aware, quite a number of the parties, or their representatives, appeared before the Board at a meeting held on the 17th of April, 1906 (to which meeting I had invited them to appear in person or by representative), and voluntarily agreed to take back the shipments of liquor made by them respectively. The following is a list of the persons, firms or corporations so agreeing to take back the liquors shipped by them, together with the invoice price thereof, to wit:

H. & H. W. Catherwood.....	\$12,097 86
Roskam, Gertsley Co.....	7,086 78
I. Trager & Co.....	11,149 24
S. Grabfelder & Co.....	4,674 74
Big Springs Distilling Co.....	21,679 95
Bluthenthal & Bickart.....	5,296 86
W. W. Johnson & Co.....	14,027 13
Bernheim Distilling Co.....	20,016 52

The other parties, or their representatives, who were present at said meeting, claimed that they had made legal contracts of sale with the State Dispensary, declined, for that reason, to take back their liquors, and insisted upon your Board retaining and paying for the same. Among such parties were these, who had made the largest shipments to the State Dispensary, to wit:

Anchor Distilling Co., 225 barrels.....	\$29,320 20
Fleischman & Co., 520 barrels.....	67,981 09
New York & Kentucky Co., 327 barrels.....	43,355 28
Ullman & Co., 55 barrels.....	8,974 59

It appeared that other parties also had made sundry shipments of smaller amounts, which had been partly used or sold by the State Dispensary in the regular course of its business, and it is unneces-

sary to give a tabulated statement thereof, inasmuch as their shipments, however small, except where the same have been actually used, will be covered by my findings with reference to the above named firms or corporations.

At the meeting held on April 17th, I heard the statements made by the representatives of the above firms or corporations, as well as of other firms or corporations, and, also, the statement made by Mr. G. H. Charles, the clerk of the former Board of Directors, all of which statements were made in public before your Board.

Thereafter, I made such investigation and inquiry in the premises as I was able to make, with a view of ascertaining, as far as possible, all of the facts touching the legality of the alleged sales of liquor, which are mentioned in your Resolution of March the 6th, 1906. I soon discovered that very little could be ascertained from the papers and records then in possession of the State Dispensary, and my investigation of the facts was delayed for some time, on account of the fact that the Legislative Investigating Committee had taken into its possession and removed nearly all of the books and records relating to the purchase and shipment of said liquors, and, at that time, two members of the said Committee were absent from the State. That Committee, however, very courteously, during its meetings held subsequently, granted me free access to all the books and records that were in its possession, and I made a careful search and examination thereof, in order to ascertain every fact that might be disclosed by such examination. I also attended a number of meetings of the said Committee, for the purpose of hearing the testimony taken before it relative to the transactions of sundry and various liquor houses with the former Board of the State Dispensary. It is to be regretted that the records are so meagre and that so little can be ascertained therefrom, but from the examination and investigation I have made and information given to me, I find the following facts:

1. That during the latter part of the year, 1905, and the early part of the year 1906, the shipments of liquor made to the State Dispensary at Columbia, S. C., appear to have been almost unprecedented in the history of that institution. The statements of Hon. W. O. Tatum, the Commissioner of the State Dispensary, show that the shipments were so unusually large that he rejected several car-loads, and ordered that the same be reshipped to the consignors.

2. That there does not appear to be, among the records of the State Dispensary, any Minutes of the meetings of the former Board of Directors subsequent to the meeting in February, 1905.

Although I made diligent search and inquiry for same, and although it was stated by Mr. Charles, the Clerk of the former Board, that he had left certain Minutes in a desk in his office, at the time he severed his connection with the institution, it has not been possible to find any such book. I was informed by members of the Legislative Investigating Committee that they also had made diligent search and inquiry for such Minutes, but were never able to find the same, and that no such Minutes had ever been in possession of that Committee, for that reason.

3. That there does not appear to have been kept by the former Board of Directors, as is required by law, a book in which is recorded all of the bids made for the sale of liquor to the State Dispensary. I did discover, however, a book in which had been pasted various bids for the sale of liquor submitted by sundry firms and corporations, some of these apparently being the original bids that had been filed with the State Treasurer, while others were clearly carbon copies of said bids. In some instances, there appears to be one original and two copies; in other instances, an original and one copy of such bids. In this book I also found that on December 4th, 1905, the firms of H. Rosenthal & Sons, as appears by their letter in said book, forwarded their bid to the State Treasurer, and, at the same time, forwarded a copy thereof to the State Board of Directors, in clear violation of the Dispensary Law.

4. That I have not been able to ascertain from any records or other data in the State Dispensary, any evidence whatsoever of awards made to the various liquor houses submitting bids during the latter part of the year 1905. Nor have any of the parties or firms, upon my request, submitted any evidence of valid contracts of sale, or that awards had been made to them upon their bids, except, in a few instances, telegraphic orders from Mr. Charles, Clerk of the former Board of Directors.

5. That from admissions made by the parties, or their representatives, as well as statements made by Mr. Charles, former Clerk of the Board, it appears that the liquors in question were ordered to be shipped to the State Dispensary by Mr. Charles, Clerk of the Board, and that these orders were sometimes made by letter, frequently by telegram, sometimes by telephone, and at other times verbally to representatives of the liquor houses, in Columbia. Mr. Charles claimed that his action was based upon a Resolution of the State Board of Directors, which gave him authority to make such orders.

6. That on the 11th day of October, 1904, as appears from the

Minutes, the former Board of Directors adopted the following Resolution:

"*Resolved*, That the majority of the Board of Directors be sufficient to authorize the Clerk and Commissioner to order out any goods that said Board of Directors may purchase."

On the same day, but appearing subsequently in the Minutes, is the following:

"The Board, after discussing several matters, instructed the Clerk to order out such goods as was needed by the Dispensary, until further orders, and adjourned, to meet the regular time in December."

It is evident that these are the Resolutions referred to by Mr. Charles as his authority for ordering liquors.

So far as I have been able to ascertain, none of the liquors in question were shipped under written orders, signed by any member of the former Board of Directors, and it appears from the statement of Mr. Goodman, representative of Anchor Distilling Co., and Ullman & Co., made at your meeting in April last, that he did not know that the houses represented by him had ever had a written order from the Board of Directors; that he, himself, would direct the shipment of liquors from his houses on orders given to him by Mr. Charles, and sometimes gave him a verbal order in Columbia, and at other times gave him an order by telephone. No record seems to have been kept by Mr. Charles of these various telegraphic, telephone and verbal orders for liquors.

7. I find that the shipments of liquors to the State Dispensary between October 1st, 1905, and the 1st day of February, 1906, were very largely in excess of the amounts necessary for the use of the Dispensary during that time.

8. That the advertisements issued and published by the former Board of Directors and upon which bids for liquors were solicited, fixed a minimum value below which no bid could be received. That part of the advertisement which relates to the liquors covered by your Resolution is in the following language: "We also solicit bids on rye liquors to grade in value at \$2.00, \$2.50 and \$3.00 per gallon; corn at \$1.75 and \$1.85 per gallon; and malt at \$2.00 and \$2.10 per gallon."

9. That, on the 12th day of October, 1904, the attention of the Board of Directors was called to the manner in which its advertisements for bids for liquors were made, as appears from a letter addressed to the Board, which is as follows:

"October 12th, 1904.

"To the Hon. Board of Directors of the State Dispensary, City.

"Gentlemen: After a mature study of the mode of advertising for bids on bulk goods by the Board, I have come to the conclusion that it would be more in accordance with the Sec. 557, of the Dispensary Law, and for the best interest of the institution, and the consumers of whiskey in the State, for your Board to change your next notice so as to place the awarding of these contracts strictly on a competitive basis.

"I would be pleased to take this matter up with you and submit my reasons, which are too long and tedious for a letter.

"With the assurance that my only reason for making this suggestion is my interest in the institution, and the consumers, that you and myself have been elected to take care of, and the knowledge that each of you, like myself, has their best interest at heart, I am,

"Yours very truly,

W. O. TATUM,

"Commissioner."

The above is a statement of the material facts relating to the legality of the alleged sales of liquor to the State Dispensary, and shipped to it during the latter part of the year, 1905, and the early part of the year 1906, so far as I have been able to ascertain, after a diligent inquiry and searching investigation. Of course, there are a great many other facts and circumstances indirectly bearing upon the question, but so far as my conclusion is concerned, and for the purpose of my report, it is unnecessary, in my opinion, to set them out in full, inasmuch as I have reached a definite conclusion based upon the facts above stated, when applied to the law applicable thereto.

The law providing for the purchase of liquors for the State Board of Directors is purely statutory. The State Board of Directors, while in one sense officers of the State, still, in my opinion, they are mere agents of the State, so far as the purchase of liquors is involved, and their authority to make purchases is measured and limited by the terms of the Statute. The Board has no powers, except such as are conferred by the Statute, and it has no rights in reference to the purchase of liquors, except such as are plainly declared and set forth in the Statute.

In Section 557, of the Dispensary Law, as amended by the Act of the Legislature, approved March 2d, A. D. 1903, Statutes at Large, Vol. 24, page 117, it is provided, among other things, that the Directors of the Dispensary shall advertise quarterly for bids to be

made by parties desiring to furnish liquor to the Dispensary for such quarter. It is further provided that the bids shall be securely sealed with the seal of the company, firm or corporation making the bid, and forwarded by express to the State Treasurer, Columbia, S. C. It is further provided that only one bid shall be made by any one, which shall state the quality, price and chemical analysis thereof, and, at the same time, "and accompanying said bids, there shall be a sample of each kind of liquor offered for sale, containing not more than one-half pint each, which sample shall, on its arrival, be delivered to the Dispensary Commissioner, to be retained by him until after it has been ascertained that the wines or liquors purchased correspond in all respects with that purchased, said sample to be the property of the State." By the express terms of the Statute, the State Treasurer "shall not himself or allow any one to inspect said bid or the envelopes containing said bids, but shall deliver said bids to the Directors of the Dispensary, at a meeting of the Board of Directors, who shall open said bids in public, and record all said bids in a book kept for that purpose."

The Statute further provides, as follows: "Said Directors of the Dispensary shall purchase all alcoholic liquors for lawful use in this State, and shall have the same tested and declared to be chemically pure; and if the wines and liquors purchased fail to correspond in any respect with the samples furnished, the seller thereof shall forfeit to the State a sum not exceeding the value of said liquor, to be recovered in an action brought by the State against such seller; and said contract shall be awarded to the lowest responsible bidder, for such quantities and kinds of liquors as may be deemed necessary to the Dispensary for the quarter, and said contracts shall further provide that the Directors of the Dispensary may order additional quantities of liquors sufficient to supply the Dispensary, should there be need of more, from the same persons or corporations, at the same price, for that quarter."

The following significant proviso is also in said Section, to wit: "*Provided*, That the said Directors of the Dispensary shall not purchase any liquor of any person, firm or corporation, who shall solicit any orders either by drummer, agents, samples or *otherwise*, except as hereinbefore provided."

In determining the legality of any alleged sale of liquor to the State Dispensary, the provisions of this Statute, in reference to contracts for the purchase of liquors, is worthy of close and careful attention. The Statute clearly provides that the contract "*shall be awarded to the lowest responsible bidder.*" The plain implication

from this language is that there shall be competition in the *price* of all liquors or wine offered for sale pursuant to the Statute. This, in my opinion, was one of the *principal*, if not the main, objects sought to be accomplished by the enactment of this Statute.

The intent of the Legislature, with reference to competition in the price of liquors, is clearly manifested by the following provisions contained in Section 557, of the Dispensary Law.

(a) All bids made in pursuance of the Dispensary Law must be filed with the State Treasurer, and such bids must "state the quality, price and chemical analysis" of the liquor so offered for sale. (b) At the time of the filing of the bids, there must accompany said bid "a sample of each kind of liquor offered for sale, containing not more than one-half pint, which sample shall, on its arrival, be delivered to the Dispensary Commissioner, to be retained by him until after it has been ascertained that the wines or liquors correspond in all respects with that purchased," etc. (c) "The Directors of the Dispensary shall purchase all alcoholic liquors," etc.—and "shall have the same tested and declared to be chemically pure, and if the wines and liquors purchased fail to correspond in any respect with the samples furnished, the seller thereof shall forfeit to the State a sum not exceeding the value of said liquor," etc. (d) And "said contract shall be awarded to the lowest responsible bidder."

The plain and evident intention of the Legislature, in my opinion, was to require that all liquors should be purchased by sample, the grade of which from its analysis, and accompanying statement as to its quality and price, could thereby be easily ascertained. Under a proper construction of the law, as I view it, the Board of Directors, as the agents of the State, are required to purchase the *best* liquor possible, at the *lowest* possible price, from a responsible bidder. Under no reasonable construction of the law can it be said that it was the intention of the Legislature to invest the Board of Directors with the power to *fix a price* for the liquors to be bought for the use of the Dispensary in advance of the bids to be submitted therefor, because such a construction would practically and completely nullify and defeat the plain object sought to be accomplished by competition among the bidders as to the price thereof. In other words, to fix the price in advance, as was the case here, is to remove the field of competition from its rightful place as prescribed by the Statute, and to make the competition simply a scramble between the proposed sellers or bidders as to which of them should secure the contract of sale, at the price already fixed. The Statute, in my opinion, never contemplated the existence of any such unseemly scramble among liquor

houses. The competition, under the Statute, is solely as to price, and not as to which house shall be awarded the bid. Under the form of advertisement, as herein stated and set forth, there does not seem to have been any ground for the "lowest responsible bidder" to stand upon. The price had been already fixed by the Board in the advertisement, at least a minimum price, and the competition, if any, was, as I have already stated, not who should obtain the contract at the *lowest price*, but it was simply a question as to which of the persons bidding should secure the contract at the prices already fixed.

In my opinion, this method of advertising for bids for liquors was so contrary, not only to the spirit of the law, but to the very letter of the Statute, that no further argument, is needed to show it. There can be no question but that the Legislature plainly and clearly intended, by this Statute, to establish competition as to the price of liquors, so that contracts for any grade or quality of liquor might be awarded to the lowest responsible bidder.

Such being my view and construction of the Statute, which limited and prescribed the powers of the State Board of Directors, and the Board being expressly prohibited by the terms of the Statute from purchasing any liquors, except as therein provided, and the alleged purchases not having been made, as provided by law, my conclusion is that the alleged sales and shipments of liquors in question were illegal and void for the reasons stated.

But it may be said that, as these liquors had been already shipped to the State Dispensary under verbal, telephone, telegraphic or other orders of Mr. Charles, former Clerk of the Board, the State Dispensary is now estopped from returning said liquors to the shippers.

I have given this point careful consideration, and have reached the conclusion that your Board is not estopped from returning the liquors in question.

While it may be conceded as true that the members of the State Board of Directors are, in a certain sense, officers of the State, still, for the purpose of purchasing liquors, they are merely the agents of the State, and, as I have already pointed out, their rights, duties and powers, in reference to the purchase of liquors, are clearly and plainly prescribed by Statute. They are, therefore, agents with limited power and authority. Their power and authority to purchase liquor is measured entirely by the Statute Law under and within which they must act.

The law is too well settled to need any extended citation of authorities, that third parties, who deal with agents of limited authority, do so at their own peril. They are bound by law to take notice of

the nature, limits, and extent of the authority conferred by the law upon such agents. This rule is especially applicable to public agents, public officers or agents of the State. The principle is very clearly stated in Mechem on Agency, in Sections 288-293. In speaking of the authority of special agents, the author states this principle, in Section 288: "The authority of the special agent being, in its nature, limited, its scope is much more easy of determination, and must not be exceeded; or, as a rule is ordinarily stated, his authority must be strictly pursued and if it is not, the principal will not be bound. It is none the less true, however, as has been seen, that the scope of the general agent's authority must not be exceeded. Each acting within the scope of the authority conferred, binds his principal; each acting beyond that scope, binds only himself. But while these rules applying to the two classes are alike in kind, they differ, as has been shown, in degree. It is believed, however, that the difference is one of degree only, and not of principle."

Again, in Section 291, it is said: "So where the nature of the authority is such that it must have been conferred by written instrument or must be a matter of public record, the party dealing with the agent must, at his peril, take notice of this fact and ascertain whether the instrument or record is sufficient for the purpose. For similar reasons, if the authority is known to be open for exercise, only in a certain event, or upon the happening of a certain contingency, or the performance of a certain condition, the occurrence of the event, or the happening of the contingency, or the performance of the condition, must be ascertained by him, who would avail himself of the results ensuing from the exercise of the authority."

And in Section 292, it is said: "And this rule is particularly true in the case of public agents. Here the authority is a matter of public record or of public law, of which every person interested is bound to take notice, and there is no hardship in confining the scope of such an agent's authority within the limits of the express grant and necessary implication. The fact, that the same act might have been within the scope of the authority if created by a private individual, is not conclusive."

Under the law, as thus stated, all persons making bids for contracts for the sale of liquors to the State Dispensary are bound to take notice of the terms of the Statute under which the Board of Directors is authorized to make purchases of liquor. The firms and corporations who made the alleged sales and shipments, are con-

clusively presumed to have had knowledge of the fact, as well as the law, that the advertisement under which said liquors are alleged to have been sold and shipped to the State Dispensary, did not comply with the Statute. They must take notice of the terms of the Statute and of the authority it confers upon the Board of Directors with reference to the purchase of liquors.

My conclusion, therefore, is that you are not estopped, but, on the contrary, have a clear legal right to return any or all of the liquors shipped to the State Dispensary under the aforesaid advertisements, and I so recommend.

In the foregoing report I have carefully avoided expressing my opinion as to the motives which actuated the former Board of Directors with reference to the alleged sales of liquor, as such was not a question involved in the discharge of my duty, under your Resolution. The fact that very large quantities of liquor were shipped to the Dispensary within a few months, and, apparently, far in excess of the amounts reasonably necessary for the use of the Dispensary during the quarters covered by these transactions (which fact is referred to in your first Resolution), might have been taken into consideration in determining the legality of the alleged sales. I have not, however, based my opinion upon that fact, inasmuch as I have not been able to find positive proof that there was collusion between the Board and the several firms and corporations with reference to that matter, and it will not be presumed, in the absence of proof, that the different persons, firms or corporations were aware of the fact of such large shipments, outside of the amount shipped by each person, firm or corporation, respectively. Besides, the Statute provides that the Board shall make purchases quarterly, and "for such quantities and kind of liquors as may be deemed necessary to the Dispensary for the quarter." This, as you will note, vests a discretion in the State Board to make purchases in such quantities as, in their judgment, may be necessary. This discretion, however, is one to be exercised in a legal and reasonable manner.

From a careful consideration of the facts hereinbefore stated, and the law applicable thereto, it is my opinion, and I so advise you, that the alleged purchases of liquor referred to in your Resolution of March 6, 1906, were not made as provided in the Statute, and such alleged purchases do not constitute valid obligations or liabilities against your Board; and it is further my opinion, and I so advise you, that you have the right, under the law, to refuse payment for,

and to return all of said liquors to the persons, firms and corporations from whom they were shipped to the State Dispensary.

Respectfully submitted,

(Signed)

J. E. McDONALD.

Winnsboro, S. C., November 12th, 1906.

Columbia, S. C., January 18, 1907.

To His Excellency, D. C. Heyward, Governor of South Carolina.

Sir: By virtue of authority from your commissions, dated November 28th, 1906, in compliance with Section 557, of Dispensary Law of South Carolina, creating us a Committee of Expert Accountants, to make an examination of all books of accounts, warrants, invoices, vouchers and all entries thereof, of the State Dispensary, for fiscal year beginning December 1st, 1905, and ending at close of business November 30th, 1906, we have this day finished and completed the audit, having made an exhaustive and careful examination of the same, we have the honor to submit the following report and recommendations:

FOR FISCAL YEAR ENDING NOVEMBER 30, 1906.

ASSETS.

Cash in State Treasury.....	\$43,768 11
Team and Wagon.....	64 00
Supplies (Inventory November 30th, 1906).....	58,997 30
Machinery and Office Fixtures.....	6,491 06
Real Estate	57,262 19
Merchandise in hands of Dispensers November 30, 1906	348,125 74
Merchandise (Inventory of Stock November 30, 1906).	497,823 51
Suspended Accounts in Process of Adjustment.....	10,464 41
Personal Accounts due State for Alcohol, Tax advanced on Bonded Spirits, etc.....	11,892 99
Accounts due State for Enforcement of Dispensary Law in Dry Counties.....	20,484 20
Total Assets	\$1,055,373 51

LIABILITIES.

Capital Stock allowed by Legislature belonging to School Fund ..	\$400,000 00
Due School Fund, Profits.....	63,409 94
Personal Accounts due by State for Whiskies, etc.....	591,963 57
Total Liabilities	\$1,055,373 51

FOR FISCAL YEAR ENDING NOVEMBER 30, 1906.

Statement of Profit and Loss Account for Fiscal Year Ending November 30, 1906.

PROFITS.

Gross Profits on Merchandise Sold during Year.....	\$462,387 60
Contraband Seizures	9,538 18
State's Share of Profits on Beer Sold by the Germania Brewing Co.	892 20
Rent from Cottages	221 58
Discount Account	4,182 37
Total	<u>\$477,221 93</u>

LOSSES.

For Supplies used, namely: Bottles, Corks, Labels, Wire, Tin Foil, Lead, Seals, Boxes, Nails, Sealing Wax, etc.	207,322 96
Constabulary	51,355 45
Expense Account, for Salaries, Expense of Inspectors, Per Diem and Mileage of Members of State Board of Directors and Legislative Committee, Office Supplies, Lights, Telegrams, Postage, Stock Feed, Ice, Printing, Telephone Rent, etc.....	53,106 38
Freight and Express Charges.....	67,833 72
Breakage and Leakage.....	690 78
Labor (Pay Roll).....	45,743 55
Insurance Premiums	11,657 13
Amount advanced to Special Investigating Committee.	12,500 00
Unsalable Wine, etc., destroyed in sub-dispensaries...	62 12
Robbery at Childress Dispensary (Greenville).....	20 80
Robbery at Tate Dispensary (Eutawville).....	113 05
Loss by Fire, Fort Motte Dispensary.....	469 83
Loss by Fire, Springfield Dispensary.....	1,014 58
Loss by Fire, St. Matthews Dispensary.....	1,448 44
Net Profits Passed to Credit of School Fund for the Year	23,883 14
Total	<u>\$477,221 93</u>

Cash Statement for Fiscal Year Ending November 30, 1906.

RECEIPTS.

Balance in State Treasury November 30, 1905.....	\$44,860	93
December, 1905, Receipts.....	326,001	44
January, 1906, ".....	281,414	28
February, " ".....	192,759	88
March, " ".....	206,455	57
April, " ".....	175,864	65
May, " ".....	206,769	68
June, " ".....	160,084	95
July, " ".....	190,975	75
August " ".....	182,587	42
September, " ".....	174,349	28
October " ".....	253,555	87
November, " ".....	225,853	64
Total	\$2,621,533	34

DISBURSEMENTS.

December, 1905, Disbursements.....	\$307,437	38
January, 1906, ".....	232,524	52
February, " ".....	110,652	33
March, " ".....	109,668	15
April, " ".....	118,050	23
May, " ".....	237,274	19
June, " ".....	143,842	84
July, " ".....	421,102	09
August, " ".....	242,584	87
September, " ".....	199,625	97
October, " ".....	252,767	32
November, " ".....	202,235	34
Balance in State Treasury November 30, 1906.....	43,768	11
Total	\$2,621,533	34

Purchases for Fiscal Year Ending November 30, 1906.

	Whiskies, wines, beer, alcohol, etc.	Bottles, corks, la- bels, wire, tin-foil, lead, seals, boxes, nails, sealing- wax, etc.
December, 1905	\$417,485 49	\$37,506 66
January, 1906	232,940 03	29,421 18

February, "	65,176 19	42,124 51
March, "	132,046 14	13,797 10
April, "	220,438 18	15,328 45
May, "	236,976 87	10,823 15
June, "	80,552 58	5,990 97
July, "	137,495 04	10,386 12
August, "	137,769 37	11,286 35
September, "	163,202 46	15,732 97
October, "	197,861 35	25,579 20
November, "	145,712 99	18,755 14
Total	<u>\$2,167,656 69</u>	<u>\$236,731 80</u>

Sales for Fiscal Year Ending November 30, 1906.

December, 1905	\$325,317 93
January, 1906	213,037 44
February, "	190,840 12
March, "	172,084 95
April, "	191,507 37
May, "	226,133 36
June, "	177,814 69
July, "	166,695 96
August, "	178,029 01
September, "	249,942 62
October "	269,942 52
November, "	245,454 09
Total	<u>\$2,567,280 52</u>

In conclusion, it gives us great pleasure to express our entire satisfaction in the fact that we have been accorded every courtesy on the part of the officers and clerks at the institution. We have at all times during this audit had access to all books, accounts, vouchers and invoices, and have been afforded every facility in arriving at an intelligent examination.

It is with pleasure that we commend the clerical force, for the remarkably neat and accurate manner in which the accounts have been kept.

All of which is respectfully submitted.

JOHN M. DANIELS,
WM. M. CARTER,
Auditors.

SALES TO COUNTY DISPENSARIES FOR THE FISCAL YEAR ENDING NOVEMBER 30TH, 1906.

TOWNS.	1904												Total
	December	January	February	March	April	May	June	July	August	September	October	November	
Abbeville	\$ 10485 56	\$ 4065 60	\$ 6770 10	\$ 4904 82	\$ 3729 00	\$ 5344 80	\$ 3710 44	\$ 3465 00	\$ 5812 08	\$ 8080 20	\$ 6016 50	\$ 9491 40	\$ 71915 50
Adams Run	1112 94	1006 80	969 48	870 78	620 30	1047 60	1066 50	883 70	517 56	909 66	629 70	933 40	10698 82
Aiken	5605 80	5711 82	4253 52	8815 58	6902 30	2432 50	2740 00	4086 80	2521 80	5486 10	5575 20	4858 40	58550 52
Allendale	3308 96	939 12	2002 80	1678 86	1062 30	2203 70	1906 74	693 00	1826 98	2244 60	3024 60	1844 10	23965 76
Anderson	9209 10	4307 40	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	13516 50
Bamberg	2931 90	2523 90	3338 70	1827 60	2045 96	1973 30	2446 74	2036 70	193 68	3181 50	3029 70	3287 40	28517 12
Barnwell	3570 00	3841 58	1288 16	2592 60	1806 96	3275 30	1438 50	2036 70	1631 94	1750 50	1656 68	715 80	29244 46
Baufort	1953 60	2231 96	1718 70	1533 84	1806 96	1582 62	1693 98	1204 44	1983 08	4360 82	1656 36	3030 96	23239 44
Blount	9548 20	6295 40	2565 60	3815 48	2876 90	5238 80	4094 68	3129 20	4945 08	4908 32	6831 52	4142 60	58449 89
Blountville	3734 64	1671 90	1018 80	1565 10	1949 80	1065 30	1496 08	1079 70	1690 38	1426 14	1956 00	1697 84	20642 88
Blythe	904 68	000 00	444 78	566 88	985 64	641 00	000 00	367 14	474 08	282 96	643 44	18 00	5278 60
Bonham	2329 44	000 00	1296 60	000 00	1706 94	000 00	1821 42	000 00	1227 30	1563 30	1240 08	1302 84	12487 92
Bethune	1536 24	1331 08	1211 16	1087 20	1947 10	1510 56	884 44	1181 74	1739 38	1684 28	752 58	2028 36	16244 40
Branchville	2055 30	1002 00	1678 80	1517 10	2421 00	1196 80	1050 54	1747 60	1192 08	1286 40	752 58	627 60	18615 82
Candler	11086 74	4595 20	5525 10	3399 60	5140 80	4541 40	4101 00	2950 80	2482 38	6563 10	8110 80	6286 40	65840 24
Cheraw	4876 50	5090 50	000 00	6110 76	2723 10	8665 10	7928 76	7085 60	2482 38	6905 28	5342 10	8694 40	65840 24
Chesler	10500 78	5819 01	5893 14	6923 58	5460 54	6392 58	7928 76	6972 08	7394 64	6419 34	9459 72	10254 96	90019 11
Charleston—F.	704 28	3905 34	1458 18	1074 90	1677 10	2907 48	2906 58	1149 80	714 52	1653 00	2138 10	2526 04	29229 44
Charleston—F. M. O'Brien.	1069 56	1212 48	1965 96	1090 02	1919 82	22925 52	1135 82	2451 06	1772 58	1421 52	2193 10	2341 86	23239 44
Charleston—L. D. Mahlstett.	3017 46	2304 30	1874 10	1007 70	1609 32	2525 52	2148 52	1754 50	1847 58	1513 50	1238 38	2643 36	19479 22
Charleston—C. O. McEara.	2404 80	1481 10	1049 40	775 20	1689 00	1964 04	1096 00	1774 50	1817 20	2253 06	955 20	1252 62	23806 26
Charleston—P. J. Henebery.	1588 56	1079 40	1058 56	843 72	1589 00	1860 18	1112 56	389 70	575 28	2253 06	737 10	1047 24	18502 90
Charleston—F. A. Henebery.	2122 50	1532 22	1049 70	775 20	1689 00	1964 04	1096 00	1774 50	1817 20	2253 06	955 20	1252 62	23806 26
Charleston—J. P. O'Brien.	1761 06	1826 22	1049 70	843 72	1589 00	1860 18	1112 56	389 70	575 28	2253 06	737 10	1047 24	18502 90
Charleston—J. P. Roche.	2936 16	1765 32	1943 64	918 06	1287 26	3170 10	1829 20	1163 58	1597 44	2138 10	1303 18	1505 28	19506 64
Charleston—J. J. Frain.	2591 94	1780 08	1217 10	871 50	1877 64	1106 52	2293 18	1109 52	1326 00	1639 36	2149 32	2238 00	21843 54
Columbia—H. E. Watts.	7912 12	4458 66	1396 92	1123 26	3029 94	3029 94	1682 62	1092 48	1285 44	3185 24	1308 48	1447 38	20008 06
Columbia—W. P. Swayert.	7892 14	4837 30	4870 61	4934 28	5079 12	3197 47	3197 47	3885 98	4942 78	5210 22	7889 91	6492 00	57909 10
Columbia—J. Cartledge.	6190 78	4041 22	4179 01	5297 30	5187 84	4776 84	4776 84	3856 98	4811 91	5210 22	7889 91	6492 00	57909 10
Columbia—S. P. Cooper.	5484 98	4298 68	4937 15	3958 67	4255 08	5021 78	5021 78	3856 98	4811 91	5210 22	7889 91	6492 00	57909 10
Columbia—W. H. Wolfe.	7159 32	3954 28	4012 60	5765 50	4679 64	4748 28	3943 48	3051 72	3883 58	3212 44	4070 10	4838 20	58193 63
Denmark	1380 82	1903 50	824 52	1578 48	1191 96	961 46	709 62	1085 40	1481 52	1846 50	7646 10	5038 44	58963 56
Edgefield	2514 78	1374 12	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	14949 86
Farfield	1865 16	495 60	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	3888 90
Effort	355 20	1037 68	963 34	808 38	1092 90	460 68	290 06	556 02	829 78	662 78	610 62	1189 26	9276 08
Enlowville	2937 30	703 14	2928 60	1507 38	1774 80	1263 36	1057 70	752 78	889 12	1092 00	1046 16	1092 00	17116 34
Enlowville	1336 74	708 90	637 80	674 40	1540 14	1123 44	742 68	752 78	889 12	1092 00	1046 16	1092 00	17116 34
Enlowville	7502 10	5254 20	7506 48	8709 30	8450 72	5008 10	6097 22	6180 62	5698 02	8023 12	4985 00	10027 14	78489 66
Fort Motte	1619 70	1496 10	492 60	765 00	666 90	774 60	8644 42	968 10	1144 22	10215 60	7360 68	13761 42	88097 66
Greenville—J. R. Childress.	3791 94	3330 82	12341 92	2756 94	7089 20	9007 78	8644 42	968 10	1144 22	10215 60	7360 68	13761 42	88097 66
Greenville—J. W. Ratson.	1692 36	1313 54	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	8506 14
Hampton	1795 38	1690 50	1358 46	428 76	1383 90	544 26	759 90	741 36	1051 50	1468 80	000 00	1006 14	13085 90
Holly Hill	1091 04	1575 54	684 60	797 76	471 88	763 86	511 44	724 56	714 90	1468 80	000 00	1006 14	13085 90
Hartsville	340 08	136 32	404 64	145 68	290 16	597 62	133 96	724 56	714 90	1468 80	000 00	1006 14	13085 90
Jacksonboro	1102 08	1041 72	000 00	615 60	1169 68	488 30	438 30	825 48	967 62	707 78	352 16	216 60	966 62
Kingslee	2854 86	5299 80	2514 60	2635 38	2410 62	4160 30	1833 90	854 40	9531 72	1675 80	3854 60	3911 34	9811 64
Kershaw	000 00	000 00	000 00	000 00	000 00	000 00	3910 20	000 00	000 00	000 00	000 00	000 00	34037 32
Laurens	9024 60	3470 46	5710 10	4697 62	5278 80	7590 00	5895 40	4186 14	5421 84	8955 12	6341 92	11333 04	87010 20
Livingston	783 56	1128 36	901 68	1734 30	694 36	1389 72	2141 50	16 80	505 28	685 50	1569 00	1113 18	17916 54
Luray	1768 38	957 80	777 80	1330 38	890 60	804 90	496 20	745 98	956 28	700 20	1639 00	1638 00	1664 54
Lowndes	566 94	1085 30	742 80	587 82	406 80	610 40	120 96	443 94	811 98	445 86	937 44	1883 16	7088 62
Lynchburg	1256 10	1005 30	718 72	718 72	718 72	718 72	718 72	718 72	718 72	718 72	718 72	718 72	6912 90
Lynchburg	4045 44	1965 60	2397 84	1330 62	1768 80	1053 96	2056 80	2401 50	1672 38	3574 98	2500 00	956 80	26808 92
Manning	2528 20	1663 80	3899 58	3870 70	3894 68	4081 96	2106 50	1868 60	2237 90	8851 20	470 62	5248 68	45848 32
Marion	2295 90	3461 40	42 00	2196 30	000 00	1728 60	978 30	1133 40	202 92	1962 30	1581 00	2946 84	1555 28
Midway	273 06	296 88	255 96	000 00	291 96	000 00	138 08	144 96	243 54	63 60	14 64	242 74	17108 38
Monks Corner	2120 70	2806 34	42 00	1349 94	1126 62	1381 82	108 60	1087 86	152 52	992 70	2012 34	1673 08	15563 58
Mr. Pleasant	1850 10	502 68	1526 40	621 60	1072 80	699 92	1112 40	1206 78	1280 24	1037 66	888 42	1673 08	15563 58
Orangeburg	12555 42	895 82	1411 68	454 92	1069 50	699 92	394 62	394 62	4565 12	6396 90	8108 30	908 70	9363 98
Orrville	4287 60	4896 60	6595 48	4698 74	4086 54	6922 11	3649 14	2564 30	4565 12	6396 90	8108 30	908 70	9363 98
Port Royal	4287 60	4896 60	6595 48	4698 74	4086 54	6922 11	3649 14	2564 30	4565 12	6396 90	8108 30	908 70	9363 98
Peaks	416 88	240 84	416 88	198 18	319 00	909 60	000 00	000 00	000 00	000 00	000 00	000 00	4388 60
Rantles	469 08	639 12	484 62	508 38	319 00	909 60	000 00	000 00	000 00	000 00	000 00	000 00	4388 60
Ridgeland	1304 34	1568 64	793 14	888 48	1286 40	1724 82	414 36	708 00	562 62	1001 94	774 84	1159 16	5194 98
Ridgeland	647 28	762 00	670 62	504 00	913 56	146 40	505 80	963 54	1278 34	686 52	1079 16	1179 16	5194 98
Ridgeland	1919 70	1653 66	1767 28	2216 16	471 90	992 96	719 64	2051 40	825 22	384 72	1295 10	418 80	17078 70
Ridgeland	769 86	679 92	979 82	506 34	737 48	417 16	679 02	382 82	276 00	000 00	000 00	000 00	10597 50
Spartanburg—H. J. Ferguson.	3105 66	881 40	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	496 82
Spartanburg—J. T. Harman.	8416 56	1591 56	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	496 82
Springfield	1200 12	1969 26	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	496 82
St. Georges	2460 42	1560 42	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	496 82
St. Stephens	2962 18	763 12	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	000 00	496 82
Salley	1244 16	000 00	1257 96	000 00	2575 80	146 40	20 16	1811 70	894 72	000 00	2392 06	000 00	11031 68
Saluda	3291 60	18											